SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 21 by Senator Murray

1 <u>AMENDMENT NO. 1</u>

- 2 On page 1, line 4, change "extend certain time periods in which" to:
- 3 "authorize an extension of"
- 4 AMENDMENT NO. 2
- 5 On page 1, line 6, change "may be retained" to:
- 6 "and provide for claiming the extension"
- 7 <u>AMENDMENT NO. 3</u>
- 8 On page 1, line 17, after "(5)" insert "(a)"
- 9 AMENDMENT NO. 4
- On page 2, line 6, change "ten" to "five"
- 11 <u>AMENDMENT NO. 5</u>
- On page 2, line 11, change "ten-year" to "five-year"
- 13 <u>AMENDMENT NO. 6</u>
- On page 2 between lines 16 and 17, insert:
- 15 "(b)(i) Any owner entitled to the special assessment level set forth in 16 Item (a) of this Subparagraph who is unable to reoccupy his homestead within 17 five years from December thirty-first of the year following the disaster shall be eligible for an extension of the special assessment level on the homestead for a 18 19 period not to exceed two years. A homeowner shall only be eligible for this 20 extension if the homeowner's damage claim is filed and pending in a formal 21 appeal process with any federal, state, or local government agency or program 22 offering grants or assistance for repairing or rebuilding damaged or destroyed 23 homes as a result of the disaster. The homeowner shall apply for this extension of the special assessment level directly with the assessor of the parish in which 24 25 the homestead is located. The assessor shall require the homeowner to provide 26 official documentation from the government agency or program evidencing the 27 homeowner's participation in the formal appeal process as provided by law.
- 28 (ii) After expiration of the extension authorized in Subitem (i) of this
 29 Item, an assessor shall have the authority to grant on a case-by-case basis up to
 30 three additional one-year extensions of the special assessment level under
 31 circumstances prescribed by law."
- <u>circumstances prescribed</u>
- 32 AMENDMENT NO. 7
- 33 On page 2, line 20, after "(10)" insert "(a)"
- 34 AMENDMENT NO. 8
- On page 2, between lines 28 and 29, insert:

"(b)(i) For homesteads qualifying for the homestead exemption under the provisions of Item (a) of this Subparagraph, after expiration of the five-year period, the owner of a homestead shall be entitled to claim and keep the exemption for a period not to exceed two additional years by filing an annual affidavit of intent to return and reoccupy the homestead with the assessor within the parish where such homestead is located prior to December thirtyfirst of the year in which the exemption is claimed. A homeowner shall only be eligible for this extension if the homeowner's damage claim to repair or rebuild the damaged or destroyed homestead is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process as provided by law. (ii) After expiration of the extension authorized in Subitem (i) of this

Item, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the homestead exemption under circumstances prescribed by law."

19 AMENDMENT NO. 9

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20 On page 3, delete lines 10 through 13, and insert:

> "To authorize continuation of the homestead exemption and the special assessment level for a homestead that has been destroyed or is uninhabitable due to a disaster for two years if the homeowner's claim for damages is pending in a formal appeal process with a governmental agency or program offering assistance for repairing or rebuilding homes damaged by the disaster; to authorize an assessor to grant up to three additional one-year extensions of the continuation of the homestead exemption and the special assessment level under circumstances prescribed by law."